

**Rules of
Elected Officials
Division 40—State Auditor
Chapter 1—Organization**

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Title 15—ELECTED OFFICIALS**Division 40—State Auditor****Chapter 1—Organization****15 CSR 40-1.020 Recognized Governmental Auditing Practices**

(Rescinded November 30, 1994)

15 CSR 40-1.010 Function and Organization of Auditor's Office

PURPOSE: This rule states the function and general organization of the Missouri State Auditor's Office to comply with the requirements of section 536.023, RSMo.

AUTHORITY: section 29.100, RSMo 1986. Original rule filed June 14, 1982, effective Sept. 11, 1982. Rescinded: Filed June 14, 1994, effective Nov. 30, 1994.

(1) The function of the state auditor's office is to perform the duties as defined by Article IV, Section 13, Missouri Constitution; and Chapter 29, RSMo. In auditing Missouri offices, agencies and political subdivisions, the auditor verifies the accountability of program administrators to the people of Missouri.

(2) The auditor shall establish appropriate systems of accounting for all public officials, institutions and political subdivisions. These systems shall conform with generally accepted financial practices.

(3) All audits shall conform to the standards for auditing of governmental organizations, programs, activities and functions established by the comptroller general of the United States.

(4) The office of the state auditor is located in the state capitol building and the Truman State Office Building, 301 West High, Jefferson City, MO 65101. Internal organization reflects the objectives and standards set by the auditor. Any information requested by the public can be obtained by writing the Missouri State Auditor, P.O. Box 869, Jefferson City, MO 65102, (314) 751-4824 or 751-4213.

AUTHORITY: sections 29.100, RSMo Supp. 1993 and 536.023, RSMo 1986. Original rule filed April 8, 1976, effective Aug. 12, 1976. Amended: Filed Jan. 24, 1984, effective May 11, 1984. Amended: Filed June 14, 1994, effective Nov. 30, 1994.*

**Original authority: 29.100, RSMo 1945, amended 1993 and 536.023, RSMo 1975, amended 1976.*

Op. Atty. Gen. No. 209, Lehr (10-20-75). Raw files, work papers, and other documents and meetings held preparatory to the issuance of signed audit reports of the state auditor issued pursuant to section 29.270 RSMo (1969) shall not be open to the public.